

**CALIFORNIA STATE BOARD OF EQUALIZATION**

**MODIFIED HARVEST VALUES SCHEDULE, EFFECTIVE JANUARY 1, 2006 THROUGH JUNE 30, 2006**

**MODIFIED HARVEST VALUE SCHEDULES FOR FIRE-DAMAGED TIMBER IN TIMBER VALUE AREA 8**

(Adopted by the California State Board of Equalization December 13, 2005)

**TABLE M – MODIFIED FIRE HARVEST VALUES** - This table shows the harvest values for the timber by species, size and timber value area. The taxpayer makes the adjustments for the logging system, for small total volume on the harvest operation, low volume per acre on the harvest operation, and county location if the operation qualifies.

Tractor Logging (Logging Code T)				
SPECIES	SPECIES CODE	VOLUME PER LOG	SIZE CODE	TIMBER VALUE AREA 8
Ponderosa Pine	MPP	Over 300	1	220
	MPP	150-300	2	140
	MPP	Under 150	3	120
Hem-fir	MF	N/A	N/A	110
Douglas Fir	MDF	Over 300	1	230
	MDF	150-300	2	170
	MDF	Under 150	3	160
Incense Cedar	MIC	N/A	N/A	250

For use in  
reporting 2004  
TVA 8 fire kill  
only.

**ADJUSTMENTS**

**Logging system:**

Deduct \$40 for volumes which were yarder/skyline logged (Logging Code S)

Deduct \$140 for volumes which were helicopter logged (Logging Code H)

**Small Total Volume:**

Deduct \$50 if total volume harvested this quarter is less than 300 MBF

Deduct \$100 if total volume harvested this quarter is less than 100 MBF

Deduct \$150 if total volume harvested this quarter is less than 25 MBF

**Low Volume Per Acre:**

Deduct \$25 if the average volume harvested this quarter is under 5 MBF per acre

**\$1 PER MBF IS THE MINIMUM HARVEST VALUE  
ALLOWABLE AFTER ADJUSTMENTS**